

# **DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL**

Revision Date 07/01/04

Date Issued 10/81

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Filing Number 11,966

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## **SUBJECT**

Payment of Claims for Goods or Services Purchased in Prior Fiscal Year

## **PURPOSE**

To provide procedures for processing claims for services or purchases for which payment was not submitted nor funds encumbered in the proper fiscal year.

## **AUTHORITATIVE REFERENCES**

K.S.A. 46-913, 46-923, 46-924, 46-925

## **GENERAL INFORMATION**

### **# Introduction**

K.S.A. 46-923 authorizes the Director of Accounts and Reports to pay claims submitted by the head of any state agency for services or goods purchased in a prior fiscal year. Payment may be made even though such claim was not submitted or processed for payment nor the funds encumbered within the fiscal year in which the service was rendered or the purchase was made. The claim must not exceed five thousand dollars and the claim must be filed with the state agency within six months after the date that the service was rendered or the purchase was made. Division of Accounts and Reports policy requires that the state agency submit the claim to them within one year after the purchase.

K.S.A. 46-924 provides that acceptance of the amount authorized constitutes a complete release of any claim against the state by the payee of the warrant. If the claimant is unwilling to accept this provision, the claimant may proceed with a claim against the state as provided by K.S.A. 46-913.

### **# Reporting Requirements**

Payment of Claims For Goods or Services Purchased in Prior Fiscal Year falls under K.S.A. 46-925 for reporting requirements. This statute requires that claims be reported to the Director of Accounts and Reports along with appropriate documentation and that upon request of any legislator, legislative committee or the Legislative Research Department or other legislative staff agency, the Director of Accounts and Reports shall compile and provide a report concerning all payments made.

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## PROCEDURES

Responsibility	Action
State Agency	<ol style="list-style-type: none"><li>1. Upon receipt of an itemized invoice or statement, verifies that the services or goods were purchased under authority of law and that payment had not been made nor funds encumbered in the fiscal year the purchase was made.</li><li>2. Forwards form AR-97 to the claimant.</li></ol> <p><i>Note: Forms can be obtained from the Accounts and Reports web page.</i></p>
Claimant	<ol style="list-style-type: none"><li>3. Prepares notarized form AR-97, and returns the form to the state agency.</li></ol>
State Agency	<ol style="list-style-type: none"><li>4. Completes the applicable payment document as if the item were a current fiscal year transaction. Includes a reference to the statutory authority under which the claim is being submitted (K.S.A. 46-923), the date of service or purchase and the signature of the agency head or the person designated.<ol style="list-style-type: none"><li>a. Non-payroll claims - If the agency has STARS on-line access, keys payment information into STARS and generates form DA-120, Payment Voucher, and form DA-199, STARS Batch Sheet. If the agency does not have STARS on-line access, manually prepares a payment voucher.</li><li>b. Payroll claims - For salary due an employee from an agency, prepares form DA-180, Sharp Paycheck Reversal/Adjustment/ Supplemental.</li></ol></li></ol>

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|                       | 5.  | Forwards the claimant's notarized claim form, the original invoice or statement and the signed payment voucher, batch sheet and/or DA-180, as applicable, to the Central Services Team.   |
| Central Services Team | 6.  | Reviews the claim form, supporting documentation and payment voucher, batch sheet or DA-180. Returns all documentation to the agency if it is inappropriate or incomplete. Assigns a unique claim number if the claim meets all statutory conditions and documentation requirements.  |
|                       | 7.  | Prepares a batch sheet for agencies without STARS on-line access and indicates approval on the voucher.   |
|                       | 8.  | For non-payroll claims, files a copy of the payment voucher with the notarized claim form and forwards the batch sheet and payment voucher to the Audit Services Team of the Division of Accounts and Reports for processing.<br><br>For payroll claims, files the claim form and forwards the DA-180 to the Payroll Section of the Division of Accounts and Reports for processing. (Go to Action 11.) |
| Audit Services Team   | 9.  | Reviews the payment voucher for acceptability.  |
|                       | 10. | Processes the voucher, issues a warrant in payment of the claim and forwards the warrant to the state agency. (Go to Action 14.)  |
|                       | 11. | Reviews the DA-180 for acceptability.   |
|                       | 12. | Processes the DA-180, issues a supplemental warrant in payment of the claim and forwards the state payroll warrant to the state agency.   |

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|                       | 13. | Notifies the Accounting Services Section of all payroll payments paid under this procedure. |
| State Agency          | 14. | Forwards the warrant to the claimant.   |
| Central Services Team | 15. | Updates the files for those prior year claims which were paid under this procedure.         |
| #                     | 16. | Prepares report of claims paid in accordance with K.S.A. 46-925.                            |

### **CONTACT SOURCES**

Requests for assistance in processing payments of claims for goods and services purchased in a prior fiscal year, should be directed to:

Division of Accounts and Reports  
Central Services Team